Applicant: Yasuo Nakamura Attorney's Docket No.: 12732-205001 / US6885

Serial No.: 10/747,918

Filed: December 31, 2003

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REMARKS

Claims 1-53 are pending, with claims 1, 9, 19, 32 and 43 being independent. Claims 1, 7, 9, 17, 19 and 27 have been amended and claims 29-53 have been added. New independent claims 32 and 43 are similar to claims 9 and 19, but further recite that the first substrate and the second substrate are divided into a plurality of panels after the bonding step, as set forth in the application at Fig. 4E and the last paragraph of page 22. No new matter has been introduced.

Applicant asks that all claims be examined in view of the amendment to the claims.

The fees in the amount of \$2440 for the extra claims fee (\$1650) and the request for continued examination fee (\$790) are being paid concurrently herewith on the Electronic Filing System (EFS) by way of Deposit Account authorization. Please apply any other charges or credits to Deposit Account No. 06-1050.

Respectfully submitted,

Date: 2/22(

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